



DEPARTMENT OF THE ARMY

U.S. Army Corps of Engineers  
WASHINGTON, D.C. 20314-1000

REPLY TO  
ATTENTION OF:

CERM-F (37)

21 March 2001

COMMANDER'S POLICY MEMORANDUM #3

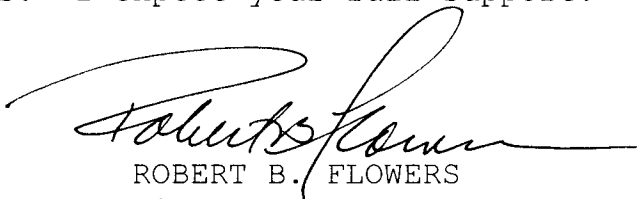
SUBJECT: Fiscal Integrity

1. The Chief Financial Officer's Act of 1990 and other financial-based legislative initiatives have built a solid foundation for fiscal integrity and uncompromising commitment to proper stewardship of the resources entrusted to federal agencies. The U.S. Army Corps of Engineers has worked hard in recent years to strengthen management practices, processes and systems to ensure that we act with good faith and due diligence towards our fiscal responsibilities.

2. The special challenge of fiscal integrity is that it may at times appear to be in conflict with our commitment to take good care of customers. This may require ensuring that your customers understand the constraints that various laws and regulations impose on us as government stewards. In addition, your employees must understand the sensitiveness on both sides of the equation, those of the customer and those to our fiscal integrity.

3. Good stewardship of our resources begins with excellent customer relationships and is supported by a full and accurate accounting for resources. Proper costing of direct labor and strict compliance with allocation rules for indirect costs is at the heart of such compliance. Fiscal integrity is the responsibility of all managers.

4. The leadership of commanders sets the tone for every employee within our organization. All leaders must have an unmatched resolve and commitment to fulfill the requirements set forth in these legislative initiatives. We must be steadfast and proactive in our actions. I expect your full support.

  
ROBERT B. FLOWERS  
Lieutenant General, USA  
Commanding